

CERTIFICATE OF SERVICE

It is hereby certified that service of the foregoing **UNITED STATES' REQUEST FOR ENTRY OF DEFAULT AGAINST DEFENDANT PERPETUAL LEGACY CORP.,** has been made this 7th day of August, 2007, by placing copies in the United States Mail addressed to the following:

Jane Joyce Rice
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Sheridan, Wyoming 82801

s/ Michael G. Pitman
Trial Attorney, Tax Division
U.S. Department of Justice